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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 31st December, 2022

Notification No. 12/2022-State Tax (Rate)

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.GHN-84-GST-2022/S.9(1)(50)TH:- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-31) GST-2017/S.9(1)(1)-TH dated the 30th June, 2017 being Notification No. 1/2017-State Tax (Rate), namely:-

In the said notification,-

A. in Schedule I – 2.5%,-

i. against S. No. 102A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;

ii. against S. No. 103A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & additives, husk of pulses including chilka, concentrates including chuni/churi, khanda, wheat bran, de-oiled cake]”;

B. in Schedule II – 6%,-

i. against S. No. 48, in column (3), for the entry, the following entry shall be substituted, namely:-

“Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;

ii. against S. No. 180, in column (3), for the entry, the following entry shall be substituted, namely:-

“Mathematical boxes, geometry boxes and colour boxes”;

C. in Schedule III – 9%, against S. No. 25, in column (3), for the entry, the following entry shall be substituted, namely:-

“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”;

2. This notification shall come into force with effect from the 1st day of January, 2023.

By order and in the name of The Governor of Gujarat,

YUVRAJSINH JADEJA,
Section Officer.

